

Audit and Assurance Committee
Date of Meeting Tuesday 13 May 2025

Time 1000 – 1300

Location Glasgow High Street – 5.1 Boardroom Colin Bell
 Virtual - **Meeting link**

Item	Paper	Owner	Purpose	Minutes
1. Welcome including conflicts of interest	N/A	Chair	Monitor	5
2. Minutes of previous meeting and action tracker	31.1 February 2025 Minutes	Chair	Monitor	5
3. Social Security Scotland Finance Update and 2024-25 Accounting Policies Approach	31.2 - Annual Report 2024-25 Accounting Policies Review Finance update will be verbal	[Redacted]	Note	15
4. Audit Scotland 2024-25 Financial Year Update	Audit Scotland update will be verbal	[Redacted]	Note	15
5. Directorate for Internal Audit and Assurance Update	31.4a – Internal Audit Progress Paper 31.4b – Supporting Paper 1 – Global Internal Audit Standards 31.4c – Supporting Paper 2 - Strategy and Delivery Plan 31.4d – Supporting Paper 3 – Internal Audit Charter 2025-26 31.4e – Supporting Paper 4 - Recognising and responding to Early Warning signs in public sector bodies	[Redacted]	Discuss	20

	31.4f – Annex B – Client Services Delivery Compliance Internal Audit Report 31.4g – Annex C – Performance Management Internal Audit Report 31.4h – Annex D – Quality Internal Audit Report			
6. Draft Internal Audit Annual Assurance Opinion 2024-25	31.5 - Draft Internal Audit Annual Assurance Opinion 2024-25	[Redacted]	Discuss	30
Break				10
7. Social Security Scotland Risk Management Update	31.6a - Risk Management update 31.6b – Risk Dashboard	[Redacted]	Discuss	15
8. Social Security Scotland - Fraud and Error Resolution Annual Report 2024-25	31.7a – Counter Fraud Annual Report 2024-25 31.7b – Error Interventions Annual Report 2024-25 31.7c - Recoveries and Recharge Annual Report 2024-25	[Redacted]	Monitor	20
9. Audit Recommendations Update	31.8 – Audit recommendation update May 2025	[Redacted]	Discuss	15
10. Social Security Scotland Register of Compliance Update	31.9 - Register of Compliance Obligations Update	[Redacted]	Discuss	15
11. Draft Audit and Assurance Committee Annual Report 2024-25	31.10 – Audit and Assurance Committee Draft Annual Report 2024-25	Chair	Discuss	10
12. Any Other Business	-	Chair	Discuss	5

Total (mins)	180
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Date of next meeting – 9 September 2025